S.B.Civil Sales Tax Revision No.925/2002
Commercial Tax Officer vs. M/s Chopra Chemicals.

Date of Order: 13.10.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha for the petitioner.
Mr. B.C. Mehta for the non-petitioner.

It appears that the Tax Board found that the matter was not thoroughly enquired with respect to producing forged and fake C-Forms and, therefore, the Tax Board clearly observed that in case anything with respect to the said C-Forms, it is found by the assessing authority that C-forms are forged and fake and used to cause loss to the State revenue then the assessing authority should give opportunity to both the parties and may pass appropriate order. Even after said observation, the Tax Board inadvertently, has not remanded the matter back to the assessing authority for afresh enquiry.

Some other identical matters came up before this Court with respect to the same controversy in S.B.Sales Tax Revision Petition No.324/05 and five other connected matters wherein this Court disposed of the revision petitions vide order dated 30.1.2006 and remanded the matter back to the assessing authority with direction to the assessing authority to enquire into the validity of C-Form after providing opportunity to lead evidence to all the parties in respect to validity of C-Form.

In view of the above, these revision petitions deserves to be allowed and hence allowed in terms of the order dated 30.1.2006 passed in the aforesaid revision petitions. However, it is made clear that any observation with respect to genuineness and forgery of the C-Form, made in the earlier orders shall not be taken into account and the assessing authority shall decide whether the C-Forms submitted by the dealer were forged and fake one and whether the dealer knowingly submitted forged and fake C-Forms to avoid the tax and whether there is any liability of the dealer or not after considering all the objections which may be raised by the dealer also against his liability.

(PRAKASH TATIA),J.

mlt.